



3013 (02-09-04)

ANNUAL REPORT

OF

Name: REEDSBURG UTILITY COMMISSION

Principal Office: 344 S. WILLOW STREET
P.O. BOX 230
REEDSBURG, WI 53959

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Accts. 221 and 222)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Accumulated Provision for Depreciation - Water	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

TABLE OF CONTENTS

Schedule Name	Page
ELECTRIC OPERATING SECTION	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service	E-06
Accumulated Provision for Depreciation - Electric	E-08
Transmission and Distribution Lines	E-10
Rural Line Customers	E-11
Monthly Peak Demand and Energy Usage	E-12
Electric Energy Account	E-13
Sales of Electricity by Rate Schedule	E-14
Purchased Power Statistics	E-16
Production Statistics Totals	E-17
Production Statistics	E-18
Internal Combustion Generation Plants	E-19
Steam Production Plants	E-19
Hydraulic Generating Plants	E-21
Substation Equipment	E-23
Electric Distribution Meters & Line Transformers	E-24
Street Lighting Equipment	E-25
Electric Operating Section Footnotes	E-26
NON-REGULATED SEWER OPERATING SECTION	
Sewer Operating Revenues & Expenses	N-01
Sewage Operating Revenues	N-02
High Strength Contributors	N-03
Other Operating Revenues (Sewer)	N-04
Sewer Operation & Maintenance Expenses	N-05
Taxes (Acct. 408 - Sewer)	N-06
Sewer Utility Plant in Service	N-07
Sewer Services	N-09
Sewer Mains	N-10
Sewer Operating Section Footnotes	N-11

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: REEDSBURG UTILITY COMMISSION**Utility Address:** 344 S. WILLOW STREET

P.O. BOX 230

REEDSBURG, WI 53959

When was utility organized? 9/3/1894**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR DAVID MIKONOWICZ P E**Title:** SUPERINTENDENT**Office Address:**

344 S WILLOW STREET

P.O. BOX 230

REEDSBURG, WI 53959

Telephone: (608) 524 - 4381**Fax Number:** (608) 524 - 2423**E-mail Address:** ruc@mwt.net

Individual or firm, if other than utility employee, preparing this report:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: MR WILLIAM RITZER**Title:** PRESIDENT**Office Address:**

1317 AMBER COURT

REEDSBURG, WI 53959

Telephone: (608) 524 - 6194**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: VIRCHOW, KRAUSE & COMPANY LLP**Title:****Office Address:** VIRCHOW, KRAUSE & COMPANY LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707

Telephone: (608) 249 - 8532**Fax Number:** (608) 249 - 6622**E-mail Address:** www.virchowkrause.com**Date of most recent audit report:** 3/24/2000**Period covered by most recent audit:** DECEMBER 31, 1999

Names and titles of utility management including manager or superintendent:

Name: MR DAVID MIKONOWICZ P E**Title:** SUPERINTENDENT**Office Address:**

344 S WILLOW STREET

P.O. BOX 230

REEDSBURG, WI 53959

Telephone: (608) 524 - 4381**Fax Number:** (608) 524 - 2423**E-mail Address:** davem@mwt.net

Name of utility commission/committee: REEDSBURG UTILITY COMMISSI

Names of members of utility commission/committee:

MR BARRY BORCHERT, CPA, VICE PRESIDENT

MR MICHAEL HICKEY

MR JAMES KRUEGER, SECRETARY

MR WILLIAM RITZER, PRESIDENT

MR ROBERT D UTLEY

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	10,149,580	9,517,244	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	8,430,131	8,181,871	2
Depreciation Expense (403)	480,206	448,361	3
Amortization Expense (404-407)	7,620	7,616	4
Taxes (408)	354,883	347,358	5
Total Operating Expenses	9,272,840	8,985,206	
Net Operating Income	876,740	532,038	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	876,740	532,038	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	7,674	6,579	7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	126,494	158,468	10
Miscellaneous Nonoperating Income (421)	0		11
Total Other Income	134,168	165,047	
Total Income	1,010,908	697,085	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	1,010,908	697,085	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	173,830	177,450	14
Amortization of Debt Discount and Expense (428)	39,384	38,360	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0		17
Other Interest Expense (431)	606	706	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	213,820	216,516	
Net Income	797,088	480,569	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,748,065	5,235,411	20
Balance Transferred from Income (433)	797,088	480,569	21
Miscellaneous Credits to Surplus (434)	0	32,085	22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	6,545,153	5,748,065	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
CD'S, MM, RESTRICTED FUNDS	126,494	5
Total (Acct. 419):	126,494	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		10,754			10,754	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll		419			419	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
DEPRECIATION PARKING LOT LIGHTS		2,661			2,661	6
Total costs and expenses	0	3,080	0	0	3,080	
Net income (or loss)	0	7,674	0	0	7,674	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	765,115	9,384,465	0	0	10,149,580	1
Less: interdepartmental sales	0	815	0	0	815	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	765,115	9,383,650	0	0	10,148,765	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	175,970	6,756	182,726	1
Electric operating expenses	324,457	12,459	336,916	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	11,119	425	11,544	8
Electric utility plant accounts	124,736	4,789	129,525	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant	4,678	184	4,862	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	24,613	(24,613)	0	18
All other accounts			0	19
Total Payroll	665,573	0	665,573	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	17,685,876	16,222,679	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	5,319,455	4,813,674	2
Net Utility Plant	12,366,421	11,409,005	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	12,366,421	11,409,005	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	450,299	128,522	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	4,156	1,495	6
Net Nonutility Property	446,143	127,027	
Investment in Municipality (123)	0		7
Other Investments (124)	32,113	32,113	8
Special Funds (125-128)	1,369,815	1,046,159	9
Total Other Property and Investments	1,848,071	1,205,299	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	85,104	455,517	10
Special Deposits (132-134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)	738,578	1,157,050	13
Notes Receivable (141)	0		14
Customer Accounts Receivable (142)	833,769	753,935	15
Other Accounts Receivable (143)	319,541	219,023	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	257,533	238,685	18
Materials and Supplies (151-163)	267,352	285,680	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	2,501,877	3,109,890	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	208,984	248,367	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	208,984	248,367	
Total Assets and Other Debits	16,925,353	15,972,561	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,415,941	1,346,208	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	6,545,153	5,748,065	28
Total Proprietary Capital	7,961,094	7,094,273	
LONG-TERM DEBT			
Bonds (221-222)	3,320,000	3,650,000	29
Advances from Municipality (223)	0		30
Other Long-Term Debt (224)	0		31
Total Long-Term Debt	3,320,000	3,650,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		32
Accounts Payable (232)	872,720	769,259	33
Payables to Municipality (233)	108,562	106,868	34
Customer Deposits (235)	7,759	9,040	35
Taxes Accrued (236)	307,146	304,945	36
Interest Accrued (237)	17,002	17,821	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	40,875		40
Miscellaneous Current and Accrued Liabilities (242)	90,432	131,148	41
Total Current and Accrued Liabilities	1,444,496	1,339,081	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		42
Customer Advances for Construction (252)		100,164	43
Other Deferred Credits (253)	309,633	394,858	44
Total Deferred Credits	309,633	495,022	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	3,890,130	3,394,185	49
Total Liabilities and Other Credits	16,925,353	15,972,561	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	5,505,948	0	0	12,151,386	1
Utility Plant Purchased or Sold (102)				7,612	2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)				20,930	7
Total Utility Plant	5,505,948	0	0	12,179,928	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,125,958	0	0	4,193,497	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	1,125,958	0	0	4,193,497	
Net Utility Plant	4,379,990	0	0	7,986,431	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	1,040,274	3,773,400			4,813,674	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	84,257	395,949			480,206	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	9,433				9,433	6
Accruals charged other						7
accounts (specify):						8
transportation clearing	10,786	26,753			37,539	9
Salvage	473	81,597			82,070	10
Other credits (specify):						11
					0	12
Total credits	104,949	504,299	0	0	609,248	13
Debits during year						14
Book cost of plant retired	19,265	80,640			99,905	15
Cost of removal	0	3,562			3,562	16
Other debits (specify):						17
					0	18
Total debits	19,265	84,202	0	0	103,467	19
Balance End of Year	1,125,958	4,193,497	0	0	5,319,455	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):					
FIBER OPTIC (CWIP)	94,802	282,765		377,567	2
PRIVATE SECURITY LIGHTS	33,720	39,012		72,732	3
Total Nonutility Property (121)	128,522	321,777	0	450,299	
Less accum. prov. depr. & amort. (122)	1,495	2,661		4,156	4
 Net Nonutility Property	 127,027	 319,116	 0	 446,143	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0		1
Fuel stock expenses (152)					0		2
Plant mat. & oper. sup. (154)			231,281		231,281	256,623	3
Total Electric Utility					231,281	256,623	

Account	Total End of Year	Amount Prior Year	
Electric utility total	231,281	256,623	1
Water utility (154)	36,071	29,057	2
Sewer utility (154)			3
Heating utility (154)			4
Gas utility (154)			5
Merchandise (155)			6
Other materials & supplies (156)			7
Stores expense (163)			8
Total Materials and Supplies	267,352	285,680	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
AMORTIZATION LOSS ON REACQUIRED DEBT	29,484	428	167,650	1
DEBT DISCOUNT MORT REV BONDS	9,900	428	41,334	2
Total			208,984	
Unamortized premium on debt (251)				
NONE	0	0	0	3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,346,208	1
Changes during year (explain):		
WATER PROJECTS PAID FOR BY TID	69,733	2
Balance end of year	1,415,941	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1992 MORTGAGE REVENUE BOND A	02/01/1992	12/01/2007	6.00%	430,000	1
1993 MORTGAGE REVENUE BOND	10/01/1993	12/01/2006	4.58%	920,000	2
1998 MORTGAGE REVENUE BOND EL	04/01/1998	12/01/2007	4.41%	1,970,000	3
Total Bonds (Account 221):				3,320,000	
Total Reacquired Bonds (Account 222)				0	4

Net amount of bonds outstanding December 31: 3,320,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	304,945	1
Accruals:		
Charged water department expense	99,745	2
Charged electric department expense	255,138	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	354,883	
Taxes paid during year:		
County, state and local taxes	301,647	6
Social Security taxes	38,415	7
PSC Remainder Assessment	11,585	8
Other (explain):		
WISCONSIN GROSS RECEIPTS	1,035	9
Total payments and other debits	352,682	
Balance end of year	307,146	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1992 MORTGAGE REVENUE BOND	3,202	37,415	38,430	2,187	1
1993 MORTGAGE REVENUE BOND	3,908	46,563	46,895	3,576	2
1998 MORTGAGE REVENUE BOND	7,495	89,852	89,938	7,409	3
Subtotal	14,605	173,830	175,263	13,172	
Advances from Municipality (223)					
NONE				0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE				0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
CUSTOMER DEPOSITS	3,216	606	(8)	3,830	6
Subtotal	3,216	606	(8)	3,830	
Total	17,821	174,436	175,255	17,002	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,040,460	1,353,725				3,394,185	1
Add credits during year:							
For Services	23,546					23,546	2
For Mains	135,437					135,437	3
Other (specify):							
HYDRANTS	29,652					29,652	4
LINE EXT		307,310				307,310	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	2,229,095	1,661,035	0	0	0	3,890,130	
Amount of federal and state grants in aid received for utility construction included in End of Year totals							0 7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	32,113	2
Total (Acct. 124):	32,113	
Sinking Funds (125):		
FIBER OPTICS	556,957	3
WATER BOND RESERVE	34,630	4
PRIN/INTEREST-ELECTRIC	287,503	5
HEALTH INS RESERVE	37,184	6
ELEC BOND RESERVE	453,541	7
Total (Acct. 125):	1,369,815	
Depreciation Fund (126):		
NONE		8
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		9
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		10
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		11
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		12
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	43,079	13
Electric	790,690	14
Sewer (Regulated)		15
Other (specify):		
NONE		16
Total (Acct. 142):	833,769	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	50,478	17

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
Merchandising, jobbing and contract work		18
Other (specify):		
LINE EXTENSIONS ETC	269,063	19
Total (Acct. 143):	319,541	
Receivables from Municipality (145):		
FIRE PROTECTION AND MISC CITY BILLINGS	257,533	20
Total (Acct. 145):	257,533	
Prepayments (165):		
NONE		21
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		22
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		23
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		24
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		25
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		26
Total (Acct. 186):	0	
Payables to Municipality (233):		
SEWER BILLINGS AND MISC	108,562	27
Total (Acct. 233):	108,562	
Other Deferred Credits (253):		
DEMAND SIDE MANAGEMENT BALANCE	256,572	28
ADVANCED PAYMENT ON FIBER OPTICS	53,061	29
Total (Acct. 253):	309,633	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	5,299,594	11,584,664	0	0	16,884,258	1
Materials and Supplies	32,564	243,952	0	0	276,516	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,083,116	3,983,448	0	0	5,066,564	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,134,777	1,507,380	0	0	3,642,157	6
Other (specify):						
NONE					0	7
Average Net Rate Base	2,114,265	6,337,788	0	0	8,452,053	
Net Operating Income	188,883	687,857	0	0	876,740	8
Net Operating Income as a percent of						
Average Net Rate Base	8.93%	10.85%	N/A	N/A	10.37%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,381,074	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	6,146,609	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	7,527,683	
Net Income		
Net Income	797,088	5
Percent Return on Proprietary Capital	10.59%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Taxes Accrued (Acct. 236) (Page F-16)

236 BEGINNING BALANCE ADJUSTED TO MATCH LEDGER ROUNDING.

Interest Accrued (Acct. 237) (Page F-17)

231 INTEREST ADJUSTMENT CUSTOMER DEPOSIT RESULTED IN A NEGATIVE BALANCE IN
INTEREST PAID DURING THE YEAR.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

December 19, 2000

Mr. David Mikonowicz, P.E., Superintendent
Reedsburg Utility Commission
344 South Willow Street
P.O. Box 230
Reedsburg, WI 53959-0230

1999 Analytical Review DWCCA-4970-ELE

Dear Mr. Mikonowicz:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. We noted \$192,134 reported in Account 314, Wells and Springs, Page W-8; however, the Sources of Supply Ground Water schedule, Page W-13, is not completed. Please provide this information and follow this procedure in the future.
2. Total Source of Supply Expenses, Page W-5, decreased and Total Water Treatment Expenses increased over 25% and \$5,000 from the previous year without explanation. Please furnish a brief explanation of the decrease and the increase and follow this procedure in the future.
3. We noted contributions for services reported in Account 271, Contributions in Aid of Construction. The schedule note to the Water Services schedule indicates that services were financed by customer contributions and utility funds. Please indicate if any were special assessments against property owners and the basis of assessment. Please indicate the number of services financed by Cz-1, and the total amount. Please indicate the number of services contributed by developers and the total amount.
4. We noted contributions for mains reported in Account 271, Contributions in Aid of Construction. The schedule note to the Water Mains schedule indicates that mains were financed by customer contributions and utility funds. Please indicate if any mains were assessed against property owners. If so, indicate the basis of the assessment and if assessments were deferred. Please indicate any mains contributed by developers and the total amount.
5. We noted that only one of the 6-inch meters was reported tested on Page W-19. The Wisconsin Administrative Code requires 6-inch and larger meters (in use) to be tested annually. Please make every effort to bring the testing of 6-inch meters into compliance with the Code.

FINANCIAL SECTION FOOTNOTES

6. We noted that Total Customer Accounts Expenses, Page E-3, increased and Total Sales Expenses decreased over 25% and \$5,000 from the prior year without explanation. Please furnish brief explanations and follow this procedure in the future.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\4970.doc

cc: Mr. William Ritzer, President

1. Provided.
 2. Well rehabilitation, used more chlorine & chemicals
 3. 5 Cz-1; 37 contributed by developers
 4. Developers contributed mains
 5. Noted
 6. A new billing system implemented, PSC authorized reverse amortization of DSM costs at \$50,000 per year effective 10/98.
- ele
-

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	752,589	1
Total Sales of Water	752,589	
Other Operating Revenues		
Forfeited Discounts (470)	1,198	2
Miscellaneous Service Revenues (471)	280	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	11,048	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	12,526	
Total Operating Revenues	765,115	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	12,287	8
Pumping Expenses (620-633)	71,786	9
Water Treatment Expenses (640-652)	35,707	10
Transmission and Distribution Expenses (660-678)	128,880	11
Customer Accounts Expenses (901-905)	26,371	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	117,199	14
Total Operation and Maintenance Expenses	392,230	
Other Operating Expenses		
Depreciation Expense (403)	84,257	15
Amortization Expense (404-407)		16
Taxes (408)	99,745	17
Total Other Operating Expenses	184,002	
Total Operating Expenses	576,232	
NET OPERATING INCOME	188,883	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,476	135,550	229,913	4
Commercial	361	94,321	109,034	5
Industrial	30	381,864	212,829	6
Total Metered Sales to General Customers (461)	2,867	611,735	551,776	
Private Fire Protection Service (462)	39		17,260	7
Public Fire Protection Service (463)	1		163,398	8
Other Sales to Public Authorities (464)	45	14,849	20,155	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,952	626,584	752,589	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	163,342	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	56	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	163,398	
Forfeited Discounts (470):		
Customer late payment charges	1,198	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,198	
Miscellaneous Service Revenues (471):		
BULK WATER	280	7
Total Miscellaneous Service Revenues (471)	280	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	11,048	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	11,048	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	12,287	1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	12,287	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	7,367	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	37,335	17
Pumping Labor and Expenses (624)	16,084	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	337	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)		23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	10,663	25
Total Pumping Expenses	71,786	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	3,601	26
Chemicals (641)	29,347	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	2,759	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)		33
Total Water Treatment Expenses	35,707	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	17,882	34
Storage Facilities Expenses (661)	481	35
Transmission and Distribution Lines Expenses (662)	10,530	36
Meter Expenses (663)	3,527	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	24,309	39
Rents (666)		40
Maintenance Supervision and Engineering (670)	9,167	41
Maintenance of Structures and Improvements (671)	90	42
Maintenance of Distribution Reservoirs and Standpipes (672)	6,835	43
Maintenance of Transmission and Distribution Mains (673)	17,497	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	23,970	46
Maintenance of Meters (676)	778	47
Maintenance of Hydrants (677)	13,572	48
Maintenance of Miscellaneous Plant (678)	242	49
Total Transmission and Distribution Expenses	128,880	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	2,980	50
Meter Reading Labor (902)	2,548	51
Customer Records and Collection Expenses (903)	20,864	52
Uncollectible Accounts (904)	(21)	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	26,371	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	29,848	56
Office Supplies and Expenses (921)	12,058	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	29,883	59
Property Insurance (924)	2,791	60
Injuries and Damages (925)	2,199	61
Employee Pensions and Benefits (926)	35,542	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	3,093	65
Rents (931)		66
Maintenance of General Plant (932)	1,785	67
Total Administrative and General Expenses	117,199	
Total Operation and Maintenance Expenses	392,230	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		92,834	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,298	2
Net property tax equivalent		89,536	
Social Security		9,282	3
PSC Remainder Assessment		927	4
Other (specify): NONE			5
Total tax expense		99,745	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sauk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.205320				3
County tax rate	mills		4.244180				4
Local tax rate	mills		9.262130				5
School tax rate	mills		9.054450				6
Voc. school tax rate	mills		1.518610				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.284690				10
Less: state credit	mills		1.330150				11
Net tax rate	mills		22.954540				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.262130				14
Combined School Tax Rate	mills		10.573060				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.835190				17
Total Tax Rate	mills		24.284690				18
Ratio of Local and School Tax to Total	dec.		0.816778				19
Total tax net of state credit	mills		22.954540				20
Net Local and School Tax Rate	mills		18.748753				21
Utility Plant, Jan. 1	\$	5,093,240	5,093,240				22
Materials & Supplies	\$	29,057	29,057				23
Subtotal	\$	5,122,297	5,122,297				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	5,122,297	5,122,297				26
Assessment Ratio	dec.		0.966650				27
Assessed Value	\$	4,951,468	4,951,468				28
Net Local & School Rate	mills		18.748753				29
Tax Equiv. Computed for Current Year	\$	92,834	92,834				30
Tax Equivalent per 1994 PSC Report	\$	90,634					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	92,834					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	6,102		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	192,134		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	198,236	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	115,821		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	223,508		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)	156		19
Other Pumping Equipment (328)			20
Total Pumping Plant	339,485	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	19,797		23
Total Water Treatment Plant	19,797	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	10,992		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			6,102	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			192,134	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	198,236	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			115,821	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			223,508	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			156	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	339,485	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			19,797	23
Total Water Treatment Plant	0	0	19,797	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			10,992	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	373,842		26
Transmission and Distribution Mains (343)	2,841,640	218,690	27
Fire Mains (344)			28
Services (345)	488,482	50,112	29
Meters (346)	363,973	33,887	30
Hydrants (348)	281,032	42,313	31
Other Transmission and Distribution Plant (349)	481		32
Total Transmission and Distribution Plant	4,360,442	345,002	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)	3,099	661	35
Computer Equipment (391.1)	13,700	37,071	36
Transportation Equipment (392)	50,943	23,198	37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	28,406		39
Laboratory Equipment (395)	1,802	950	40
Power Operated Equipment (396)	74,923	25,091	41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	2,407		44
Other Tangible Property (399)			45
Total General Plant	175,280	86,971	
Total utility plant in service directly assignable	5,093,240	431,973	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	5,093,240	431,973	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			373,842	26
Transmission and Distribution Mains (343)	8,854		3,051,476	27
Fire Mains (344)			0	28
Services (345)	2,374		536,220	29
Meters (346)	7,221		390,639	30
Hydrants (348)	816		322,529	31
Other Transmission and Distribution Plant (349)			481	32
Total Transmission and Distribution Plant	19,265	0	4,686,179	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			3,760	35
Computer Equipment (391.1)			50,771	36
Transportation Equipment (392)			74,141	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			28,406	39
Laboratory Equipment (395)			2,752	40
Power Operated Equipment (396)			100,014	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			2,407	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	262,251	
Total utility plant in service directly assignable	19,265	0	5,505,948	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	19,265	0	5,505,948	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)	76,952	2.94%	5,561	4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)				6
Other Water Source Plant (317)				7
Total Source of Supply Plant	76,952		5,561	
PUMPING PLANT				
Structures and Improvements (321)	31,049	2.44%	2,568	8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)	69,673	4.42%	9,431	12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)	80	4.29%	7	14
Other Pumping Equipment (328)		4.29%		15
Total Pumping Plant	100,802		12,006	
WATER TREATMENT PLANT				
Structures and Improvements (331)				16
Water Treatment Equipment (332)	20,992	6.00%	1,188	17
Total Water Treatment Plant	20,992		1,188	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)	137,630	1.87%	7,019	19
Transmission and Distribution Mains (343)	253,895	0.93%	26,158	20
Fire Mains (344)				21
Services (345)	112,124	2.09%	10,530	22
Meters (346)	134,420	5.03%	19,060	23
Hydrants (348)	38,987	1.59%	4,798	24
Other Transmission and Distribution Plant (349)	482	5.00%	0	25
Total Transmission and Distribution Plant	677,538		67,565	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					82,513	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	82,513	
321					33,617	8
322					0	9
323					0	10
324					0	11
325					79,104	12
326					0	13
327					87	14
328					0	15
	0	0	0	0	112,808	
331					0	16
332					22,180	17
	0	0	0	0	22,180	
341					0	18
342					144,649	19
343	8,854		211		271,410	20
344					0	21
345	2,374				120,280	22
346	7,221		262		146,521	23
348	816				42,969	24
349					482	25
	19,265	0	473	0	726,311	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)				26
Office Furniture and Equipment (391)	517	6.67%	207	27
Computer Equipment (391.1)	11,116	26.27%	5,303	28
Transportation Equipment (392)	41,246	10.50%	2,920	29
Stores Equipment (393)				30
Tools, Shop and Garage Equipment (394)	17,964	5.83%	1,656	31
Laboratory Equipment (395)	1,109	5.83%	133	32
Power Operated Equipment (396)	91,276	10.50%	7,867	33
Communication Equipment (397)				34
SCADA Equipment (397.1)				35
Miscellaneous Equipment (398)	762	5.83%	70	36
Other Tangible Property (399)				37
Total General Plant	163,990		18,156	
Total accum. prov. directly assignable	1,040,274		104,476	
Common Utility Plant Allocated to Water Department				38
Total accum. prov. for depreciation	1,040,274		104,476	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					0	26
391					724	27
391.1					16,419	28
392					44,166	29
393					0	30
394					19,620	31
395					1,242	32
396					99,143	33
397					0	34
397.1					0	35
398					832	36
399					0	37
	0	0	0	0	182,146	
	19,265	0	473	0	1,125,958	
					0	38
	19,265	0	473	0	1,125,958	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			46,100	46,100	1
February			41,700	41,700	2
March			42,500	42,500	3
April			48,600	48,600	4
May			51,300	51,300	5
June			56,300	56,300	6
July			71,100	71,100	7
August			80,800	80,800	8
September			78,300	78,300	9
October			54,400	54,400	10
November			48,300	48,300	11
December			48,600	48,600	12
Total for year	0	0	668,000	668,000	
Less: Measured or estimated water used in main flushing and water treatment during year				314	13
Less: Other utility use				22	14
Other utility use explanation: water used at the Utility					15
Water pumped into distribution system				667,664	16
Less: Water sold				626,584	17
Losses and unaccounted for				41,080	18
Percent unaccounted for to the nearest whole percent (%)				6%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss: private fire protection use and testing not recorded					20
Maximum gallons pumped by all methods in any one day during reporting year				3,400	21
Date of maximum: 9/2/1999					22
Cause of maximum: hot weather, lawn watering, canning factory in operation					23
Minimum gallons pumped by all methods in any one day during reporting year				500	24
Date of minimum: 5/31/1999					25
Total KWH used for pumping for the year				711,944	26
If water is purchased: Vendor Name: N/A					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
POWER HOUSE	1	260	6	432,000	Yes	1
GRANITE AVENUE	2	250	6	403,200	Yes	2
MYRTLE	3	486	12	1,440,000	Yes	3
LUCKY	4	480	16	1,440,000	Yes	4
DOLLY MADISON	5	222	10	691,200	Yes	5
NISHAN	6	365	18	1,512,000	Yes	6

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	DOLLY MADISON WELL	GRANITE PUMP HOUSE	ECKY STREET PUMP HOUSE	1
Location	255 RAILROAD STREET	101 GRANITE AVENUE	821 LUCKY STREET	2
Purpose	P	S	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	STA-RITE	LAYNE	5
Year Installed	1900	1982	1966	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	560	285	715	8
Pump Motor or Standby Engine Mfr	US	STA-RITE	US	9
Year Installed	1900	1982	1966	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	50	25	75	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	MYRTLE STREET PUMP HOUSE	NISHAN PUMP HOUSE	POWER HOUSE	14
Location	433 MYRTLE STREET	1700 EIGHTH STREET	BB AVENUE (PARCEL 1659)	15
Purpose	P	P	S	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1956	1990	1981	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	500	1,060	310	21
Pump Motor or Standby Engine Mfr	US	GENERAL ELECTRIC	US	22
Year Installed	1956	1990	1981	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	40	100	25	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	SSURE BOOSTER STATION			1
Location	1301 NINETEENTH STREET			2
Purpose	B			3
Destination	D			4
Pump Manufacturer	CORNELL			5
Year Installed	1994			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	50			8
Pump Motor or Standby Engine Mfr	CORNELL			10
Year Installed	1994			11
Type	ELECTRIC			12
Horsepower	15			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	14TH. STREET	MOYER RESERVOIR	WEBB WATER TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	4
Year constructed	1972	1983	1939	5
				6
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	7
				8
Elevation difference in feet (See Headnote 3.)	137	137	137	9
				10
Total capacity in gallons	500,000	500,000	200,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	5.8000	5.8000	5.8000	20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	22
				23
Is water fluoridated (yes, no)?	Y	Y	Y	24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	3.000	322				322	1
M	D	4.000	35,540	112	112		35,540	2
M	D	6.000	99,525	884			100,409	3
M	S	6.000	60				60	4
P	D	6.000	1,177				1,177	5
M	D	8.000	53,584	5,177			58,761	6
M	S	8.000	110				110	7
M	T	8.000	450				450	8
P	D	8.000	7,004				7,004	9
M	D	10.000	40,033	514			40,547	10
M	S	10.000	150				150	11
M	T	10.000	200				200	12
M	D	12.000	31,212	3,860			35,072	13
M	T	12.000	100				100	14
P	D	12.000	1,800				1,800	15
Total Within Municipality			271,267	10,547	112	0	281,702	
Total Utility			271,267	10,547	112	0	281,702	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,884	0	4		1,880		1
M	1.000	585	43			628		2
M	1.250	38	0			38		3
M	1.500	49	6			55		4
M	2.000	96	3			99		5
M	3.000	5	0			5		6
M	4.000	13	1			14		7
M	6.000	33	9			42		8
M	8.000	8	0			8		9
M	10.000	2	0			2		10
Total Utility		2,713	62	4	0	2,771	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,600	168	85		2,683	155	1
0.750	214		1		213	6	2
1.000	104	7	7		104	6	3
1.250	6		1		5		4
1.500	43		4		39	6	5
2.000	55	4	3		56	9	6
3.000	16	2			18	11	7
4.000	10		1		9	2	8
6.000	5				5	1	9
Total:	3,053	181	102	0	3,132	196	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,293	201	1	10		178	2,683	1
0.750	155	32	2	3		21	213	2
1.000	27	55	6	7		9	104	3
1.250		4				1	5	4
1.500	1	31	3	2		2	39	5
2.000		30	7	16		3	56	6
3.000		4	4	5		5	18	7
4.000		2	4	2		1	9	8
6.000		2	3				5	9
Total:	2,476	361	30	45	0	220	3,132	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	425	22	2	4	449	2
Total Fire Hydrants	425	22	2	4	449	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	449
Number of distribution system valves end of year:	799
Number of distribution valves operated during year:	400

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Source of supply expenses decreased - well #3 was rehabilitated; Water treatment expenses increased - used more chlorine to keep a higher residual; more chemicals used due to 5% increase in water pumped. ele

Water Utility Plant in Service (Page W-08)

391.10 25 % OF NEW COMPUTER SYSTEM INSTALLED IN 1999
392. 1990 FORD CHASSIS TRANSFERED FROM ELECTRIC DEPT TO WATER DEPT FOR DUMP TRUCK.
396 PURCHASED GENERATOR WITH TRAILER FROM ALLIANT UTILITIES

Accumulated Provision for Depreciation - Water (Page W-10)

325, 328, 349 Changed Beginning Balance to reflect fully depreciated items.

Water Mains (Page W-17)

343 MAIN ADDITIONS FINANCED BY CUSTOMER CONTRIBUTIONS AND UTILITY FUNDS.
(per review response, all mains were contributed by developers. ele)

Water Services (Page W-18)

343 WATER SERVICES FINANCED BY CUSTOMER CONTRIBUTIONS AND UTILITY FUNDS.
(5 per Cz-1, 37 per developer. ele)

Hydrants and Distribution System Valves (Page W-20)

ACTUAL PHYSICAL COUNT TAKEN, WE HAVE 449 HYDRANTS

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	9,363,215	1
Total Sales of Electricity	9,363,215	
Other Operating Revenues		
Forfeited Discounts (450)	8,841	2
Miscellaneous Service Revenues (451)	1,750	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	5,296	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	5,363	7
Total Other Operating Revenues	21,250	
Total Operating Revenues	9,384,465	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	7,422,908	8
Transmission Expenses (560-573)	11,820	9
Distribution Expenses (580-598)	209,646	10
Customer Accounts Expenses (901-905)	97,844	11
Sales Expenses (911-916)	(49,800)	12
Administrative and General Expenses (920-932)	345,483	13
Total Operation and Maintenance Expenses	8,037,901	
Other Expenses		
Depreciation Expense (403)	395,949	14
Amortization Expense (404-407)	7,620	15
Taxes (408)	255,138	16
Total Other Expenses	658,707	
Total Operating Expenses	8,696,608	
NET OPERATING INCOME	687,857	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	8,841	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	8,841	
Miscellaneous Service Revenues (451):		
RECONNECT CHARGES	1,750	3
Total Miscellaneous Service Revenues (451)	1,750	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE CONTACT RENTAL	5,296	5
Total Rent from Electric Property (454)	5,296	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
ALLIANT EARLY PAYMENTS DISCOUNT, SALES DISCOUNT	5,363	7
Total Other Electric Revenues (456)	5,363	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
POWER PRODUCTION EXPENSES	
STEAM POWER GENERATION EXPENSES	
Operation Supervision and Engineering (500)	1
Fuel (501)	2
Steam Expenses (502)	3
Steam from Other Sources (503)	4
Steam Transferred -- Credit (504)	5
Electric Expenses (505)	6
Miscellaneous Steam Power Expenses (506)	7
Rents (507)	8
Maintenance Supervision and Engineering (510)	9
Maintenance of Structures (511)	10
Maintenance of Boiler Plant (512)	11
Maintenance of Electric Plant (513)	12
Maintenance of Miscellaneous Steam Plant (514)	13
Total Steam Power Generation Expenses	0
HYDRAULIC POWER GENERATION EXPENSES	
Operation Supervision and Engineering (535)	14
Water for Power (536)	15
Hydraulic Expenses (537)	16
Electric Expenses (538)	17
Miscellaneous Hydraulic Power Generation Expenses (539)	18
Rents (540)	19
Maintenance Supervision and Engineering (541)	20
Maintenance of Structures (542)	21
Maintenance of Reservoirs, Dams and Waterways (543)	22
Maintenance of Electric Plant (544)	23
Maintenance of Miscellaneous Hydraulic Plant (545)	24
Total Hydraulic Power Generation Expenses	0
OTHER POWER GENERATION EXPENSES	
Operation Supervision and Engineering (546)	25
Fuel (547)	26
Generation Expenses (548)	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	7,422,688	34
System Control and Load Dispatching (556)		35
Other Expenses (557)	220	36
Total Other Power Supply Expenses	7,422,908	
Total Power Production Expenses	7,422,908	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)	4,969	37
Load Dispatching (561)		38
Station Expenses (562)	915	39
Overhead Line Expenses (563)	3,520	40
Underground Line Expenses (564)	537	41
Miscellaneous Transmission Expenses (566)	3	42
Rents (567)	180	43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)	223	45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)	479	47
Maintenance of Underground Lines (572)	939	48
Maintenance of Miscellaneous Transmission Plant (573)	55	49
Total Transmission Expenses	11,820	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	24,490	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)		51
Station Expenses (582)	12,721	52
Overhead Line Expenses (583)	5,557	53
Underground Line Expenses (584)	15,487	54
Street Lighting and Signal System Expenses (585)	200	55
Meter Expenses (586)	7,341	56
Customer Installations Expenses (587)		57
Miscellaneous Distribution Expenses (588)	47,477	58
Rents (589)		59
Maintenance Supervision and Engineering (590)	14,212	60
Maintenance of Structures (591)		61
Maintenance of Station Equipment (592)	4,609	62
Maintenance of Overhead Lines (593)	40,288	63
Maintenance of Underground Lines (594)	10,561	64
Maintenance of Line Transformers (595)	1,487	65
Maintenance of Street Lighting and Signal Systems (596)	13,688	66
Maintenance of Meters (597)	10,710	67
Maintenance of Miscellaneous Distribution Plant (598)	818	68
Total Distribution Expenses	209,646	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	5,758	69
Meter Reading Expenses (902)	27,106	70
Customer Records and Collection Expenses (903)	64,917	71
Uncollectible Accounts (904)	28	72
Miscellaneous Customer Accounts Expenses (905)	35	73
Total Customer Accounts Expenses	97,844	
SALES EXPENSES		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)	200	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)	(50,000)	77
Total Sales Expenses	(49,800)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	49,199	78
Office Supplies and Expenses (921)	32,725	79
Administrative Expenses Transferred -- Credit (922)		80
Outside Services Employed (923)	92,731	81
Property Insurance (924)	6,877	82
Injuries and Damages (925)	10,701	83
Employee Pensions and Benefits (926)	98,568	84
Regulatory Commission Expenses (928)	217	85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	51,490	87
Rents (931)		88
Maintenance of General Plant (932)	2,975	89
Total Administrative and General Expenses	345,483	
Total Operation and Maintenance Expenses	8,037,901	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		214,312	1
Social Security		29,133	2
Wisconsin Gross Receipts Tax		1,035	3
PSC Remainder Assessment		10,658	4
Other (specify): NONE			5
Total tax expense		255,138	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sauk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.205320				3
County tax rate	mills		4.244180				4
Local tax rate	mills		9.262130				5
School tax rate	mills		9.054450				6
Voc. school tax rate	mills		1.518610				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.284690				10
Less: state credit	mills		1.330150				11
Net tax rate	mills		22.954540				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.262130				14
Combined School Tax Rate	mills		10.573060				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.835190				17
Total Tax Rate	mills		24.284690				18
Ratio of Local and School Tax to Total	dec.		0.816778				19
Total tax net of state credit	mills		22.954540				20
Net Local and School Tax Rate	mills		18.748753				21
Utility Plant, Jan. 1	\$	11,017,944	11,017,944				22
Materials & Supplies	\$	256,623	256,623				23
Subtotal	\$	11,274,567	11,274,567				24
Less: Plant Outside Limits	\$	18,540	18,540				25
Taxable Assets	\$	11,256,027	11,256,027				26
Assessment Ratio	dec.		0.966650				27
Assessed Value	\$	10,880,638	10,880,638				28
Net Local & School Rate	mills		18.748753				29
Tax Equiv. Computed for Current Year	\$	203,998	203,998				30
Tax Equivalent per 1994 PSC Report	\$	214,312					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	214,312					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	<u>0</u>	<u>0</u>	
 STEAM PRODUCTION PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Boiler Plant Equipment (312)			6
Engines and Engine Driven Generators (313)			7
Turbogenerator Units (314)			8
Accessory Electric Equipment (315)			9
Miscellaneous Power Plant Equipment (316)			10
Total Steam Production Plant	<u>0</u>	<u>0</u>	
 HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			11
Structures and Improvements (331)			12
Reservoirs, Dams and Waterways (332)			13
Water Wheels, Turbines and Generators (333)			14
Accessory Electric Equipment (334)			15
Miscellaneous Power Plant Equipment (335)			16
Roads, Railroads and Bridges (336)			17
Total Hydraulic Production Plant	<u>0</u>	<u>0</u>	
 OTHER PRODUCTION PLANT			
Land and Land Rights (340)			18
Structures and Improvements (341)			19
Fuel Holders, Producers and Accessories (342)			20
Prime Movers (343)			21
Generators (344)			22
Accessory Electric Equipment (345)			23
Miscellaneous Power Plant Equipment (346)			24
Total Other Production Plant	<u>0</u>	<u>0</u>	
 TRANSMISSION PLANT			
Land and Land Rights (350)	1,290		25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			1,290 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	12,841		26
Station Equipment (353)	232,754		27
Towers and Fixtures (354)	132,727		28
Poles and Fixtures (355)	176,065		29
Overhead Conductors and Devices (356)	87,274	51,168	30
Underground Conduit (357)			31
Underground Conductors and Devices (358)			32
Roads and Trails (359)			33
Total Transmission Plant	642,951	51,168	
DISTRIBUTION PLANT			
Land and Land Rights (360)	20,844		34
Structures and Improvements (361)	29,470		35
Station Equipment (362)	2,314,559	383,265	36
Storage Battery Equipment (363)			37
Poles, Towers and Fixtures (364)	814,796	49,623	38
Overhead Conductors and Devices (365)	978,187	76,281	39
Underground Conduit (366)	119,244	14,326	40
Underground Conductors and Devices (367)	2,419,395	150,621	41
Line Transformers (368)	1,520,614	104,977	42
Services (369)	552,753	74,997	43
Meters (370)	381,637	91,927	44
Installations on Customers' Premises (371)	7,852		45
Leased Property on Customers' Premises (372)			46
Street Lighting and Signal Systems (373)	445,034	21,248	47
Total Distribution Plant	9,604,385	967,265	
GENERAL PLANT			
Land and Land Rights (389)	13,481		48
Structures and Improvements (390)	198,319		49
Office Furniture and Equipment (391)	48,157	3,011	50
Computer Equipment (391.1)	139,483	92,674	51
Transportation Equipment (392)	85,153	58,205	52
Stores Equipment (393)	3,307		53
Tools, Shop and Garage Equipment (394)	55,970	3,552	54
Laboratory Equipment (395)	14,656	915	55
Power Operated Equipment (396)	187,458	59,800	56
Communication Equipment (397)	24,622	692	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Structures and Improvements (352)			12,841	26
Station Equipment (353)			232,754	27
Towers and Fixtures (354)			132,727	28
Poles and Fixtures (355)			176,065	29
Overhead Conductors and Devices (356)	4,175		134,267	30
Underground Conduit (357)			0	31
Underground Conductors and Devices (358)			0	32
Roads and Trails (359)			0	33
Total Transmission Plant	4,175	0	689,944	
DISTRIBUTION PLANT				
Land and Land Rights (360)			20,844	34
Structures and Improvements (361)			29,470	35
Station Equipment (362)			2,697,824	36
Storage Battery Equipment (363)			0	37
Poles, Towers and Fixtures (364)	5,654		858,765	38
Overhead Conductors and Devices (365)	3,515		1,050,953	39
Underground Conduit (366)	27		133,543	40
Underground Conductors and Devices (367)	3,579		2,566,437	41
Line Transformers (368)			1,625,591	42
Services (369)	1,878		625,872	43
Meters (370)	335		473,229	44
Installations on Customers' Premises (371)			7,852	45
Leased Property on Customers' Premises (372)			0	46
Street Lighting and Signal Systems (373)	2,634		463,648	47
Total Distribution Plant	17,622	0	10,554,028	
GENERAL PLANT				
Land and Land Rights (389)			13,481	48
Structures and Improvements (390)			198,319	49
Office Furniture and Equipment (391)			51,168	50
Computer Equipment (391.1)			232,157	51
Transportation Equipment (392)	7,905		135,453	52
Stores Equipment (393)			3,307	53
Tools, Shop and Garage Equipment (394)	360		59,162	54
Laboratory Equipment (395)			15,571	55
Power Operated Equipment (396)	50,578	(23,198)	173,482	56
Communication Equipment (397)			25,314	57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)			58
Other Tangible Property (399)			59
Total General Plant	770,606	218,849	
Total utility plant in service directly assignable	11,017,942	1,237,282	
<u>Common Utility Plant Allocated to Electric Department</u>			60
 Total utility plant in service	 11,017,942	 1,237,282	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	58,843	(23,198)	907,414
Total utility plant in service directly assignable	80,640	(23,198)	12,151,386
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	80,640	(23,198)	12,151,386

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)				1
Boiler Plant Equipment (312)				2
Engines and Engine Driven Generators (313)				3
Turbogenerator Units (314)				4
Accessory Electric Equipment (315)				5
Miscellaneous Power Plant Equipment (316)				6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)				7
Reservoirs, Dams and Waterways (332)				8
Water Wheels, Turbines and Generators (333)				9
Accessory Electric Equipment (334)				10
Miscellaneous Power Plant Equipment (335)				11
Roads, Railroads and Bridges (336)				12
Total Hydraulic Production Plant	0		0	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)				13
Fuel Holders, Producers and Accessories (342)				14
Prime Movers (343)				15
Generators (344)				16
Accessory Electric Equipment (345)				17
Miscellaneous Power Plant Equipment (346)				18
Total Other Production Plant	0		0	
TRANSMISSION PLANT				
Structures and Improvements (352)	3,339	2.50%	321	19
Station Equipment (353)	73,445	3.00%	6,983	20
Towers and Fixtures (354)	39,325	2.50%	3,318	21
Poles and Fixtures (355)	86,619	4.00%	7,043	22
Overhead Conductors and Devices (356)	41,569	3.33%	3,689	23
Underground Conduit (357)				24
Underground Conductors and Devices (358)				25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					3,660	19
353					80,428	20
354					42,643	21
355					93,662	22
356	4,175		2,087		43,170	23
357					0	24
358					0	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)				26
Total Transmission Plant	244,297		21,354	
DISTRIBUTION PLANT				
Structures and Improvements (361)	12,925	3.00%	884	27
Station Equipment (362)	764,416	3.33%	82,497	28
Storage Battery Equipment (363)				29
Poles, Towers and Fixtures (364)	334,524	4.00%	33,471	30
Overhead Conductors and Devices (365)	355,708	3.00%	30,490	31
Underground Conduit (366)	21,504	2.50%	3,159	32
Underground Conductors and Devices (367)	552,485	3.33%	83,014	33
Line Transformers (368)	440,358	3.00%	46,903	34
Services (369)	223,705	4.50%	19,737	35
Meters (370)	142,640	3.33%	14,149	36
Installations on Customers' Premises (371)	7,852	5.00%	0	37
Leased Property on Customers' Premises (372)				38
Street Lighting and Signal Systems (373)	176,989	5.00%	22,717	39
Total Distribution Plant	3,033,106		337,021	
GENERAL PLANT				
Structures and Improvements (390)	100,954	2.50%	4,958	40
Office Furniture and Equipment (391)	51,168	6.67%	0	41
Computer Equipment (391.1)	59,698	14.29%	26,554	42
Transportation Equipment (392)	85,947	15.00%	13,117	43
Stores Equipment (393)	2,850	4.00%	133	44
Tools, Shop and Garage Equipment (394)	21,746	6.67%	3,840	45
Laboratory Equipment (395)	4,494	5.00%	755	46
Power Operated Equipment (396)	160,832	15.00%	13,636	47
Communication Equipment (397)	8,308	6.67%	1,334	48
Miscellaneous Equipment (398)	0	5.00%		49
Other Tangible Property (399)	0	5.00%		50
Total General Plant	495,997		64,327	
Total accum. prov. directly assignable	3,773,400		422,702	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	4,175	0	2,087	0	263,563	
361					13,809	27
362					846,913	28
363					0	29
364	5,654		1,359		363,700	30
365	3,515		3,370		386,053	31
366	27				24,636	32
367	3,579		1,602		633,522	33
368			21,901		509,162	34
369	1,878	3,201	491		238,854	35
370	335		151		156,605	36
371					7,852	37
372					0	38
373	2,634	35	80		197,117	39
	17,622	3,236	28,954	0	3,378,223	
390					105,912	40
391					51,168	41
391.1		326	810		86,736	42
392	7,905				91,159	43
393					2,983	44
394	360		155		25,381	45
395					5,249	46
396	50,578		49,591		173,481	47
397					9,642	48
398					0	49
399					0	50
	58,843	326	50,556	0	551,711	
	80,640	3,562	81,597	0	4,193,497	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<hr/>			
Common Utility Plant Allocated to Electric Department			51
Total accum. prov. for depreciation	<u>3,773,400</u>		<u>422,702</u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	80,640	3,562	81,597	0	4,193,497

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	0.29	53.76	1
7.2/12.5 kV (12kV)	1.64	16.14	2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV		3.67	10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	0	7
Nonfarm	0	8
Total	0	9
Customers served at other than rural rates:		10
Farm	3	11
Nonfarm	36	12
Total	39	13
Total customers on rural lines at end of year	39	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	35,130	Tuesday	01/05/1999	12:00	18,298
February	02	33,478	Friday	01/29/1999	11:00	19,124
March	03	33,507	Friday	03/05/1999	09:00	17,030
April	04	33,814	Tuesday	04/06/1999	11:00	18,020
May	05	33,566	Monday	05/17/1999	13:00	17,276
June	06	38,060	Wednesday	06/09/1999	15:00	19,404
July	07	38,677	Friday	07/16/1999	15:00	19,540
August	08	39,198	Friday	07/30/1999	11:00	19,320
September	09	39,509	Friday	09/03/1999	15:00	20,160
October	10	34,713	Wednesday	09/22/1999	11:00	17,500
November	11	33,545	Thursday	10/21/1999	02:00	17,668
December	12	36,729	Tuesday	12/21/1999	07:00	19,936
Total		429,926				223,276

System Name REEDSBURG UTILITY COMMISSION

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
60 minutes integrated	ALLIANT ENERGY

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	223,276	8
Interchanges: In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling): Received		12
Delivered		13
Net	0	14
Total Source of Energy	223,276	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	218,411	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	218,411	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	4,865	27
Total Energy Losses	4,865	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	2.1789%	29
Total Disposition of Energy	223,276	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL	RG-1	3,367	30,761	1
Total Sales for Residential Sales		3,367	30,761	
Commercial & Industrial				
COMMERCIAL & WHOLESALE	CG-1	524	13,797	2
SMALL POWER	CP-1	36	9,799	3
LARGE POWER	CP-2	26	68,025	4
INDUSTRIAL	CP-3	1	95,153	5
DUSK TO DAWN	MS-2	58	39	6
Total Sales for Commercial & Industrial		645	186,813	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	1	837	7
Total Sales for Public Street & Highway Lighting		1	837	
Sales for Resale				
INTERDEPARTMENTAL	MP-11	1		8
Total Sales for Sales for Resale		1	0	
TOTAL SALES FOR ELECTRICITY		4,014	218,411	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		1,732,924	(25,237)	1,707,687	1
0	0	1,732,924	(25,237)	1,707,687	
		768,343	(12,186)	756,157	2
		499,627	(8,661)	490,966	3
		2,894,795	(77,028)	2,817,767	4
		3,567,129	(108,815)	3,458,314	5
		4,568	(44)	4,524	6
0	0	7,734,462	(206,734)	7,527,728	
		80,235	(902)	79,333	7
0	0	80,235	(902)	79,333	
		48,467		48,467	8
0	0	48,467	0	48,467	
0	0	9,596,088	(232,873)	9,363,215	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars	(b)	(c)	
(a)			
Name of Vendor	ALLIANT ENERGY		1
Point of Delivery	UTILITY SUBSTATION		2
Type of Power Purchased (firm, dump, etc.)	FIRM		3
Voltage at Which Delivered	69 KV		4
Point of Metering	ALLIANT SUBSTATION		5
Total of 12 Monthly Maximum Demands -- kW	429,926		6
Average load factor	71.1419%		7
Total Cost of Purchased Power	7,422,688		8
Average cost per kWh	0.0332		9
On-Peak Hours (if applicable)			10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January	8,834	9,464	12
February	9,121	10,003	13
March	8,272	8,758	14
April	9,260	8,760	15
May	8,830	8,446	16
June	9,380	10,024	17
July	9,865	9,675	18
August	10,017	9,303	19
September	9,936	10,224	20
October	9,053	8,447	21
November	9,028	8,640	22
December	9,706	10,230	23
Total kWh (000)	111,302	111,974	24
			25
			26
			27
	(d)	(e)	28
Name of Vendor			29
Point of Delivery			30
Voltage at Which Delivered			31
Point of Metering			32
Type of Power Purchased (firm, dump, etc.)			33
Total of 12 Monthly Maximum Demands -- kW			34
Average load factor			35
Total Cost of Purchased Power			36
Average cost per kWh			37
On-Peak Hours (if applicable)			38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January			40
February			41
March			42
April			43
May			44
June			45
July			46
August			47
September			48
October			49
November			50
December			51
Total kWh (000)			52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
----------------------------	----------------------	----------------------	----------------------	----------------------

NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							0
							1

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						
Total						0
						1

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
				Total				0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	GREDE E.	GREDE W	INDUSTRY A	INDUSTRY B	MAIN	1
Voltage--High Side	69,000	69,000	69,000	69,000	69,000	2
Voltage--Low Side	4	4	13	4	4	3
Num. Main Transformers in Operation	1	1	1	1	1	4
Capacity of Transformers in kVA	5,000	10,000	10,000	7,500	10,000	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	NORTH	WASHBRN				16
Voltage--High Side	69,000	69,000				17
Voltage--Low Side	13	4				18
Num. of Main Transformers in Operation	1	1				19
Capacity of Transformers in kVA	10,000	5,000				20
Number of Spare Transformers on Hand	0	0				21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	4,158	1,020	113,446	1
Acquired during year	118			2
Total	4,276	1,020	113,446	3
Retired during year	29			4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	4,247	1,020	113,446	6
Number end of year accounted for as follows:				7
In customers' use	4,247	1,020	113,446	8
In utility's use				9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock				12
Total end of year	4,247	1,020	113,446	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	65	63,149	1
Sodium Vapor	100	9	4,942	2
Sodium Vapor	150	153	124,730	3
Sodium Vapor	400	44	87,352	4
Total		271	280,173	
Ornamental				
Incandescent	300	4	5,069	5
Mercury Vapor	175	9	8,744	6
Sodium Vapor	70	137	57,869	7
Sodium Vapor	150	20	16,305	8
Sodium Vapor	300	95	154,894	9
Sodium Vapor	400	128	254,116	10
Sodium Vapor	800	10	39,706	11
Total		403	536,703	
Other				
NONE				12
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Customer accounts expense increased due to new billing system; sales expenses decreased due to PSC authorization to reverse amortize DSM costs.
ele

Electric Utility Plant in Service (Page E-06)

362 NEW GREDE SUB STATION EAST
364 NEW DISTRIBUTION LINE-NEW SUB DIVISION ERNSTMEYER
365 WIRE AND CUT OUTS
367 NEW DISTRIBUTION LINE-NEW SUB DIVISION ERNSTMEYER
368 PURCHASED THE FOLLOWING TRANSFORMERS:
3-50KVA 10-25KVA 1-167KVA 1-112.5KVA 1-45KVA 1-1000KVA 1-300KVA
1-225KVA 9-37.5KVA 1-1500KVA 1-2500KVA
370 ADJUST BEGINNING BALANCE TO MATCH LEDGER.
396 TRANSFER 1990 FORD F700 CHASSIS TO WATER

Street Lighting Equipment (Page E-25)

1999 BILLED 836721 KW'S

ESTIMATED KWH'S PSC REPORT - BASED ON LAMP USEAGE - SOME NOT METERED.

CHRISTMAS LIGHTS DOWNTOWN - 2 MONTHS ADDITIONAL KWH'S. (ADDITIONAL 20,000 KWH'S BILLED ON TOTAL 836,721)

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	0	1
Total Sewage Operating Revenues	<u>0</u>	
Other Operating Revenues		
Forfeited Discounts (631)	0	2
Servicing of Customers Lateral (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	0	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	<u>0</u>	
Total Operating Revenues	<u>0</u>	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	0	8
Maintenance Expenses (831-834)	0	9
Customer Accounting & Collection Expenses (840-843)	0	10
Administrative and General Expenses (850-857)	0	11
Total Operation and Maintenance Expenses	<u>0</u>	
Other Operating Expenses		
Depreciation Expense (403)		12
Amortization Expense (404)		13
Taxes (408)	0	14
Total Other Operating Expenses	<u>0</u>	
Total Operating Expenses	<u>0</u>	
NET OPERATING INCOME	<u>0</u>	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)
Operating Revenues			
Sewage Operating Revenues			
Flat Rate Service to General Customers (621)			
Residential Revenues			1
Commercial Revenues			2
Industrial Revenues			3
Revenues from Public Authorities			4
Total Flat Rate Service to General Customers (621)	0	0	0
Measured Service to General Customers (622)			
Residential Revenues			5
Commercial Revenues			6
Industrial Revenues			7
Revenues from Public Authorities			8
Total Measured Service to General Customers (622)	0	0	0
Service to Public Authorities (623)			9
Service to Other Systems (624)			10
Other Sewerage Service (625)			11
Interdepartmental Service (626)			12
Total Sewage Operating Revenues	0	0	0

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
-------------	--	----------------------	---------------------	-----------------------

NONE

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges		1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	0	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
NONE		6
Total Miscellaneous Operating Revenues (635)	0	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
OPERATION EXPENSES	
Supervision and Labor (820)	1
Power and Fuel for Pumping (821)	2
Power and Fuel for Aeration Equipment (822)	3
Chlorine (823)	4
Phosphorous Removal Chemicals (824)	5
Sludge Conditioning Chemicals (825)	6
Other Chemicals for Sewage Treatment (826)	7
Other Operating Supplies and Expenses (827)	8
Transportation Expenses (828)	9
Rents (829)	10
Total Operation Expenses	0
MAINTENANCE EXPENSES	
Maintenance of Sewage Collection System (831)	11
Maintenance of Collection System Pumping Equipment (832)	12
Maintenance of Treatment and Disposal Plant Equipment (833)	13
Maintenance of General Plant Structures and Equipment (834)	14
Total Maintenance Expenses	0
CUSTOMER ACCOUNTING & COLLECTION EXPENSES	
Billing, Collecting and Accounting (840)	15
Flat Rate Inspections (841)	16
Meter Reading (842)	17
Uncollectible Accounts (843)	18
Total Customer Accounting & Collection Expenses	0
ADMINISTRATIVE AND GENERAL EXPENSES	
Administrative and General Salaries (850)	19
Office Supplies and Expenses (851)	20
Outside Services Employed (852)	21
Insurance Expense (853)	22
Employees Pensions and Benefits (854)	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
ADMINISTRATIVE AND GENERAL EXPENSES	
Regulatory Commission Expenses (855)	24
Miscellaneous General Expenses (856)	25
Rents (857)	26
Total Administrative and General Expenses	<u>0</u>
Total Operation and Maintenance Expenses	<u><u>0</u></u>

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)
Social Security		1
Local and School Tax Equivalent on Meters Charged by Water Department		2
PSC Remainder Assessment		3
Other (specify): NONE		4
Total tax expense		0

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	<u>0</u>	<u>0</u>	
 COLLECTION SYSTEM			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Service Connections, Traps, and Accessories (312)			6
Collecting Mains and Accessories (313)			7
Interceptor Mains and Accessories (314)			8
Force Mains (315)			9
Other Collecting System Equipment (316)			10
Total Collection System	<u>0</u>	<u>0</u>	
 COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			11
Structures and Improvements (321)			12
Receiving Wells (322)			13
Electric Pumping Equipment (323)			14
Other Power Pumping Equipment (324)			15
Miscellaneous Pumping Equipment (325)			16
Total Collection System Pumping Installations	<u>0</u>	<u>0</u>	
 TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			17
Structures and Improvements (331)			18
Preliminary Treatment Equipment (332)			19
Primary Treatment Equipment (333)			20
Secondary Treatment Equipment (334)			21
Advanced Treatment Equipment (335)			22
Chlorination Equipment (336)			23
Sludge Treatment and Disposal Equipment (337)			24
Plant Site Piping (338)			25
Flow Metering and Monitoring Equipment (339)			26
Outfall Sewer Pipes (340)			27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
COLLECTION SYSTEM			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			0 6
Collecting Mains and Accessories (313)			0 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	0	0
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			0 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	0	0	0
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			0 17
Structures and Improvements (331)			0 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			0 20
Secondary Treatment Equipment (334)			0 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			0 24
Plant Site Piping (338)			0 25
Flow Metering and Monitoring Equipment (339)			0 26
Outfall Sewer Pipes (340)			0 27

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			28
Total Treatment and Disposal Plant	<u>0</u>	<u>0</u>	
GENERAL PLANT			
Land and Land Rights (370)			29
Structures and Improvements (371)			30
Office Furniture and Equipment (372)			31
Computer Equipment (372.1)			32
Transportation Equipment (373)			33
Other General Equipment (379)			34
Other Tangible Property (390)			35
Total General Plant	<u>0</u>	<u>0</u>	
Total utility plant in service directly assignable	<u>0</u>	<u>0</u>	
Common Utility Plant Allocated to Sewer Department			36
Total utility plant in service	<u><u>0</u></u>	<u><u>0</u></u>	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	0
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	0
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	0

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)
-------------------------	------------------------------	-------------------------	-----------------------------	---	---	-----------------------	--

NONE

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)

NONE

SEWER OPERATING SECTION FOOTNOTES

NONE